

**MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND TAXABLE SALES**

Data are compiled from reports and remittances made by taxpayers, and are classified according to sales and use tax registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers affecting collections and taxable sales within the business and county classifications, and changes in the sales and use tax law. **NO** county sales and use taxes are included in this report.

**TABLE 1. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY COUNTIES**

<b>October 2018 Report</b>					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 10,004,256	\$ 209,955,241	Macon	\$ 2,397,286	\$ 50,212,099
Alexander	833,296	17,547,003	Madison	539,153	11,279,156
Alleghany	334,013	6,970,168	Martin	809,174	16,978,292
Anson	607,178	12,719,787	McDowell	1,537,958	32,223,906
Ashe	1,152,274	24,178,983	Mecklenburg	91,191,685	1,912,064,094
Avery	1,265,384	26,497,737	Mitchell	602,864	12,620,281
Beaufort	1,911,582	40,234,925	Montgomery	794,988	16,716,909
Bertie	363,048	7,632,176	Moore	5,023,869	105,356,097
Bladen	725,840	15,199,869	Nash	4,264,890	89,347,308
Brunswick	5,744,404	120,709,606	New Hanover	15,972,273	335,318,154
Buncombe	24,164,782	507,131,873	Northampton	419,821	8,818,776
Burke	2,953,600	62,153,750	Onslow	7,750,147	162,662,167
Cabarrus	14,335,666	301,287,934	Orange	7,367,589	154,499,178
Caldwell	2,524,343	52,862,538	Pamlico	352,836	7,376,132
Camden	216,319	4,548,500	Pasquotank	1,926,429	40,262,085
Carteret	4,261,885	89,243,589	Pender	1,827,440	38,341,635
Caswell	254,118	5,274,967	Perquimans	235,917	5,070,194
Catawba	9,370,311	197,013,893	Person	1,411,478	29,680,040
Chatham	2,519,211	52,813,668	Pitt	9,174,487	192,509,243
Cherokee	1,417,193	29,691,487	Polk	1,496,217	31,329,818
Chowan	493,146	10,295,223	Randolph	4,566,938	95,404,940
Clay	336,773	7,063,356	Richmond	1,432,197	30,071,575
Cleveland	3,992,401	83,847,317	Robeson	4,159,273	87,248,062
Columbus	1,504,607	31,480,185	Rockingham	2,891,046	60,588,049
Craven	4,314,586	90,693,313	Rowan	5,864,412	122,538,233
Cumberland	15,512,335	325,700,996	Rutherford	2,710,761	56,733,633
Currituck	2,345,950	49,122,814	Sampson	1,905,847	39,746,428
Dare	6,542,087	137,439,273	Scotland	1,182,876	24,862,734
Davidson	5,284,465	110,672,155	Stanly	2,377,470	49,870,285
Davie	1,380,761	28,919,031	Stokes	977,243	20,472,710
Duplin	1,569,747	32,841,913	Surry	3,670,348	76,954,390
Durham	29,891,421	627,953,068	Swain	597,670	12,502,831
Edgecombe	1,545,019	32,356,162	Transylvania	1,563,461	32,632,791
Forsyth	22,525,919	472,264,006	Tyrrell	87,956	1,848,531
Franklin	1,627,623	34,053,269	Union	8,666,812	181,915,303
Gaston	8,887,430	186,235,459	Vance	1,744,059	36,926,721
Gates	140,698	2,960,254	Wake	72,910,964	1,531,442,410
Graham	320,833	6,691,972	Warren	323,072	6,785,107
Granville	1,423,443	29,747,178	Washington	338,087	7,083,263
Greene	265,851	5,579,323	Watauga	3,806,149	79,773,848
Guilford	30,568,244	641,798,622	Wayne	4,549,830	95,371,171
Halifax	2,234,415	46,812,033	Wilkes	3,034,328	63,623,971
Harnett	3,604,999	75,577,473	Wilson	3,876,139	81,262,536
Haywood	3,183,345	66,761,187	Yadkin	848,685	17,796,750
Henderson	5,861,858	122,603,131	Yancey	551,973	11,587,823
Hertford	972,060	20,432,891	Foreign	39,034,463	821,215,366
Hoke	808,179	16,922,802	Combined General Rate	119,744,135	—
Hyde	246,252	5,127,180	Motor Vehicle Leasing (Short-Term)	5,341,690	—
Iredell	9,823,848	205,835,895			
Jackson	2,437,490	51,116,191			
Johnston	7,802,909	163,479,680			
Jones	129,286	2,702,625			
Lee	3,258,976	68,643,129			
Lenoir	2,076,908	43,586,852			
Lincoln	3,277,032	68,858,755	<b>TOTALS</b>	<b>\$ 725,003,982</b>	<b>\$ 12,588,767,429</b>

\* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during October 2018. Data reflect sales primarily in September 2018, but may include sales from prior periods.

— Sales not tabulated. Gross receipts derived from piped natural gas, electricity, telecommunications service and ancillary service, video programming service (direct-to-home satellite and other), spirituous liquor, aviation gasoline and jet fuel transactions are taxed at the combined general rate of 7%.

Gross receipts derived from the short-term lease or rental of a motor vehicle are taxed at the rate of 8%.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES**

<b>October 2018 Report</b>					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
<b>3% and 4.75% Tax Group</b>	<b>\$ 1,508,787</b>	<b>\$ 39,432,200</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 69,053,247</b>	<b>\$ 1,450,722,881</b>
001 Manufactured homes - 4.75%	501,790	10,563,928	601 Sheet metal shops; steel fabricators	2,402,191	50,431,096
002 Boats - 3%	629,767	20,991,704	602 Building hardware and machine stores	743,668	15,509,551
004 Modular homes - 4.75%	377,230	7,876,568	603 Building material dealers	48,477,326	1,019,546,963
<b>Apparel Group - 4.75%</b>	<b>\$ 20,755,414</b>	<b>\$ 435,679,061</b>	604 Cabinet shops	1,215,451	25,273,595
101 Boot and shoe stores	2,763,131	58,125,860	605 Electrical, plumbing and heating supply dealers	12,054,402	252,791,580
102 Clothing stores	17,026,374	357,304,211	606 Monument and tombstone dealers	57,198	1,203,452
103 Furriers (suppressed)			607 Others	2,571,639	53,827,423
104 Men's clothing & accessory stores	12,596	265,170	608 Storm window and door dealers	1,531,371	32,139,221
105 Women's clothing & accessory stores	27,157	569,912	<b>Unclassified Group - 4.75%</b>	<b>\$ 172,152,634</b>	<b>\$ 3,610,907,922</b>
106 Shoe repair shops	230,456	4,823,893	701 Beauty and barber shops and supply dealers	1,876,127	39,245,398
107 Others	695,700	14,590,016	702 Bookstores, school supply stores	3,091,260	64,871,480
<b>Automotive Group - 4.75%</b>	<b>\$ 34,077,719</b>	<b>\$ 712,929,758</b>	703 Newsstands	744,803	15,399,459
201 Motor vehicle dealers	7,446,836	156,535,245	704 Coal, wood, fuel oil, and bottled gas dealers	1,566,791	32,966,801
202 Service stations	2,806,984	58,844,208	705 Feed stores, millers, hatcheries	594,597	12,456,185
203 Garages	5,528,119	114,456,523	706 Florists and nurseries	1,732,692	36,160,691
204 Motorcycle and bicycle dealers	1,139,156	23,897,256	707 Airplane dealers	596,589	12,554,857
205 Automotive supply stores	9,193,571	192,191,660	708 Hotels, motels, cottage rentals, etc.	23,804,763	499,942,297
206 Others	1,384,047	28,919,268	709 Office machine and supply dealers	11,374,483	239,171,549
207 Oil and petroleum products dealers	2,465,188	51,877,722	710 Funeral homes	751,112	15,506,346
208 Tire dealers, recappers and repairers	3,882,377	81,352,771	711 Others	104,470,156	2,191,579,162
209 Manufactured home (mobile home) dealers	231,441	4,855,104	712 Photographers, artists, photofinishers	2,268,232	47,319,385
<b>Food Group - 4.75%</b>	<b>\$ 117,695,603</b>	<b>\$ 2,461,837,789</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,252,017	68,164,533
301 Bakeries	1,457,450	30,288,000	714 Laundries, dry cleaners, etc.	1,138,908	23,840,625
302 Candy and confectionery stores	374,551	7,835,405	715 Hospitals, physicians, veterinarians, etc.	5,849,141	122,368,504
303 Dairies and dairy bars	722,154	15,046,374	716 Boat and marine supply dealers	737,225	15,345,373
304 Grocery stores, meat markets, etc.	35,842,827	753,030,450	717 Pet, hobby and craft shops	4,279,396	89,716,504
305 Vending machine operators; drink stands	2,040,346	42,869,236	718 Chemical, janitorial supplies and paper products dealers	2,815,063	59,170,141
306 Restaurants, cafeterias, grills, snack bars, etc.	72,625,821	1,516,420,539	719 Machine shops; locksmiths, etc.	1,209,279	25,128,632
307 Others	1,140,840	23,757,390			
308 Taverns, nightclubs, etc.	3,491,614	72,590,394			
<b>Furniture Group - 4.75%</b>	<b>\$ 19,372,188</b>	<b>\$ 405,456,953</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 599,918,157</b>	<b>\$ 12,588,767,429</b>
401 Furniture stores	7,720,921	161,993,308	<b>Combined General Rate - 7%</b>	<b>\$ 119,744,135</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,497,128	94,514,637	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	331,940	6,672,073	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 5,341,690</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,256,930	26,441,365			
405 Others	854,768	17,216,856			
406 Awning and blinds dealers	175,321	3,595,099			
407 Antique dealers; interior decorators	1,945,382	40,782,810			
408 Upholstery shops; floor covering dealers	2,589,798	54,240,807			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 165,302,566</b>	<b>\$ 3,471,800,865</b>	<b>Grand Total - All Groups</b>	<b>\$ 725,003,982</b>	<b>\$ 12,588,767,429</b>
501 Department stores	18,117,869	381,189,084			
502 Drugstores; drug and medical supply houses	9,840,685	205,217,474			
503 Dry goods stores; fabric and yarn shops	540,706	11,349,455			
504 Farm implement and supply stores	4,068,763	85,470,415			
505 Discount stores; general stores	47,342,722	996,299,546			
506 Hardware stores	3,935,476	82,434,603			
507 Jewelry stores; watch and clock repair shops	1,841,869	38,629,419			
508 Leather and leather goods stores	221,343	4,658,697			
509 Industrial machinery and supply dealers	9,193,261	193,194,097			
510 Secondhand goods stores; flea markets	1,853,764	38,824,010			
511 Sporting goods stores; toy shops	3,907,036	81,876,307			
512 Variety stores; 5 & 10 specialty stores	5,603,096	117,822,977			
513 Others	49,737,488	1,043,759,071			
514 Paint, wallpaper, and glass stores	2,042,653	42,956,282			
515 Pawn shops; army surplus stores, etc.	503,374	10,507,210			
516 Road building equipment and supply dealers	4,686,730	98,638,297			
517 Gift and novelty shops; coin dealers	1,865,732	38,973,921			

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— Sales not tabulated.

Note: Beginning October 1, 2015, the sales price of each aircraft sold at retail or purchased for use is subject to the State general rate of 4.75% (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); gross collections and associated taxable sales or purchases are now reported along with all other transactions subject to the State general rate.